

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20251
[REDACTED])	
)	DECISION
Taxpayer.)	
_____)	

On October 18, 2006, the staff of the Sales, Use, and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Refund Determination to [Redacted] (Taxpayer) denying a refund of sales tax in the amount of \$577 for the period January 1, 2005, through March 31, 2006.

On December 15, 2006, the Commission received a timely appeal and petition for redetermination dated December 11, 2006. The Bureau staff continued to contact the Taxpayer to acquire documentation in support of the Taxpayer's claims. After being referred to a consultant for the Taxpayer in February of 2007, the Bureau requested a Power of Attorney naming that consultant as a representative of the Taxpayer so that the Bureau could discuss the tax matter. The Bureau did not receive the Power of Attorney document and therefore could not communicate with the representative. The Bureau referred the file to the Commission's Legal Section where it was assigned for follow-up on July 12, 2007. The Commission sent a hearing rights letter to the Taxpayer on July 19, 2007, and the Taxpayer did not respond to the letter.

The Taxpayer has not provided the Commission with information to establish that the Notice of Refund Determination is incorrect. As a result, the Commission will uphold the denial that covers the period January 1, 2005, through March 31, 2006. A determination of the State Tax Commission is presumed to be correct. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the taxpayer to show that it is

erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

Absent information to the contrary, the Commission finds the Notice of Refund Determination denial prepared by the Bureau to be appropriate for the period January 1, 2005, through March 31, 2006.

WHEREFORE, the Notice of Refund Determination dated October 18, 2006, is APPROVED, AFFIRMED, and MADE FINAL.

An explanation of the taxpayer's right to appeal this decision is included with this decision.

DATED this ____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this ____ day of _____, 2007, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.